

GST and personal aquatic survival skills

Describes the difference between supplying personal aquatic survival skills and swimming lessons.

IS PERSONAL AQUATIC SURVIVAL SKILLS TRAINING GST-FREE?

GST law treats supplying personal aquatic survival skills and swimming lessons differently.

Supplying a first aid or lifesaving course is GST-free if:

- the course mainly involves training people in first aid, resuscitation or other similar lifesaving skills including personal aquatic survival skills but not including swimming lessons, and
- the course provider is qualified.

The course provider is qualified if:

- the instructor holds a training qualification for that course issued by:
 - Austswim Limited
 - Surf Life Saving Australia Limited, or
 - The Royal Life Saving Society – Australia, or
- it is a registered training organisation offering competencies contained in the GST regulations.

Courses that mostly involve training in surf life saving or aero-medical rescue are specifically listed under the law as being GST-free even if part of the course is swimming lessons.

WHAT ARE PERSONAL AQUATIC SURVIVAL SKILLS?

A personal aquatic survival skill lets a person survive or be safe in the water. Personal aquatic survival skills include:

- sculling
- treading water
- floating
- safe entry and exit from the water
- clothed swimming survival techniques
- using devices to assist rescue, and
- basic swimming skills.

Basic swimming skills prevent them from drowning or enable them to move away from a dangerous situation in the water – for example, to move away from a burning vessel. We consider that people have acquired all necessary basic swimming skills when they have completed a swimming and water safety program consistent with the National Swimming and Water Safety Framework.

A course that teaches mainly personal aquatic survival skills:

- lets a student survive in the water, or
- improves a student's ability to survive in the water.

EXAMPLE: Personal aquatic survival skills

The Killeen Leisure Centre gives classes for children aged three and over.

When they complete a beginners' level class, a child can:

- put their face in the water
- blow bubbles
- float motionless for 10 seconds
- kick while holding onto the pool edge, and
- get in and out of the pool.

As all of these skills are personal aquatic survival skills, the beginners' level class meets the definition of a 'first aid or lifesaving course'. This class is GST-free.

WHAT ARE SWIMMING LESSONS?

Swimming lessons are not a 'first aid or lifesaving course' under GST law. A swimming lesson, in this context, improves a skilled student's swimming – for example, improves endurance, speed and technique.

Characteristics of a swimming lesson include but are not limited to:

- aerobic endurance training and physical conditioning for one or more competitive swimming strokes
- refining racing turns and race starting
- interval/cycle training
- combinations of wet and dry land training, and
- race strategies and psychological training.

A student taking swimming lessons already has the skills to survive in the water. The main point of the course is to make the student a better swimmer.



EXAMPLE: Swimming lessons

Elite Swimming Academy provides squad training for skilled swimmers. A typical session involves:

- 15 x 100 metres freestyle at maximum pace
- 5 x 400 metres backstroke
- 10 x 50 metres freestyle
- racing starts, and
- land work (medicine ball, skipping, weights).

As these skills are designed to improve the student's endurance and stroke effectiveness, the course mainly involves swimming lessons. The squad training is not GST-free.

WHAT SHOULD YOU CONSIDER?

When deciding whether your course is a first aid or lifesaving course, consider the content and purpose of your course as opposed to other factors, for example, the:

- **name of the course** – a course you advertise as a learn-to-swim program that is mainly instruction in personal aquatic survival skills still meets the definition of a 'first aid or lifesaving course'
- **students' participation** – if the course content is that of a first aid or lifesaving course and meets all the requirements, the course is GST-free even if a student does not complete the course or has enrolled in the course for reasons not related to first aid or lifesaving.

EXAMPLE: Course purpose and content

The Killeen Leisure Centre's advanced class teaches the following skills:

- correct stroke technique where students swim 50 metres of the following strokes in a continual sequence:
 - sidestroke
 - freestyle
 - lifesaving backstroke, and
 - backstroke
- treading water for five minutes
- swimming 50 metres in any stroke using a personal flotation device
- diving and swimming underwater for 10 metres, and
- tumble/flip turning.

While the course includes some elements of a swimming lesson, most of the course teaches personal aquatic survival skills. The advanced class is GST-free as long as the Killeen Leisure Centre is qualified.

➤ MORE INFORMATION

For more information about GST and personal aquatic survival skills:

- refer to *GST and aquatic tuition* (NAT 10920)
- visit our website at **www.ato.gov.au**
- phone **13 28 66**, or
- write to us at
PO Box 9935 in your capital city.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

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